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The Honorable Rick Snyder
Governor, State of Michigan
P.O. Box 30013
Lansing, Michigan 48919

Dear Governor Snyder:

This letter follows formal action of the Ewing Township Board of
Trustee on 03-31-2016 unanimously opposing your re-appointment of Marcus
Abood to the Michigan Tax Tribunal. That action will be followed by circulation and
adoption of the attached Resolution at the next meeting of the Board on 03-31-16.

By copy of this letter and attached Resolution, the Ewing Township
Board urges the Senate to deny the re-appointment of Marcus Abood to the Michigan
Tax Tribunal.

Sincerely;

Arnold Sirtola
Supervisor

Cc: Senator Tom Casperson Representative John Kivela
Senator Arlan Meekhof
Michigan Townships Association
Michigan Municipal League
Michigan Association of Counties
Marquette County Board
Known Tax Reliant Agencies

RESOLUTION

Whereas; the EWING Township Board of Trustees has responsibility for ensuring the health, safety, and welfare of Township residents and visitors; and,

Whereas; the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities, and,

Whereas; such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

Whereas; local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said taxable values, and;

Whereas; the Michigan tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

Whereas; the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

Whereas; Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of this acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

Whereas; the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, the revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Ewing Township Board of Trustees hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

Motion

Cynthia G. Heas

Second

Frank J. Heas

Ayes: FIVE

Nays: ZERO

Absent: NONE

Certification

I hereby certify that the above is a true and correct copy of the motion adopted at the MARCH 31, 2016 regular meeting of the EWING Township Board of Trustees.


Township Clerk